

Region MWR (1) Thru: FY 2007		MWR Standards Assessment (\$Millions)			Assessment Key:		NIBD ≥ 0 N/A < 0		Budget Variance ≤ 10% > 10% ≤ 15% > 15%	
Rated MWR Function	Standard NIBD \$/% Budget Var	Budgeted NIBD \$/%	Actual NIBD \$/% Budget Var		Assessment	Remarks				
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	≥ 8/4% ± 10/15%									
CAT A NAF (Excludes Unit Activities)	≥ \$0 ± 10/15%									
CAT B NAF (Excludes CDS Assessed Below)	≥ \$0 ± 10/15%									
Child Development Services (CDS)	≥ \$0									
Clubs, Theme, and FBE	≥ 8/4%									
Golf	≥ See Remarks ± 10/15%					<u>Golf Standard</u> Golf SE/SW 18% Golf NE/NW/DLA 15% Golf KORO 28% Golf PARO 30% Golf EURO 22%				
Bowling > 12 Lanes	≥ See Remarks ± 10/15%					<u>Bowling Standard</u> CONUS 15% OCONUS 18%				
APF Execution (Cumulative)	3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution						
CPMC + NAFMC Local Execution	NTE NIBD ± Transfer Limitation and Solvency ≥ 1:1	Actual vs Budget ≥ 70/50%		Execution		Budgeted \$ 0.000 M NIBD Limit \$ 0.000 M Executed \$ 0.000 M				
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1			End of Period						

FY07 Region MWR Standards

Cash Generation for Reinvestment

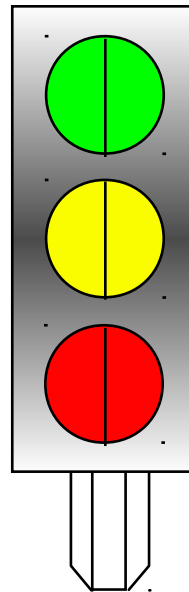
Standard:

**NIBD % is greater than or equal to
8 percent of Net Revenue;
Variance is within \pm 10% of Budget**

**NIBD \geq 8% of
Net Revenue**

**NIBD \geq 4% and
< 8% of
Net Revenue**

**NIBD < 4% of
Net Revenue**



Budget Variance \leq 10%

**Budget Variance
> 10% and \leq 15%**

**Budget Variance >
15%**

FY07 Region MWR Standards

Category A*

NAF Standard:

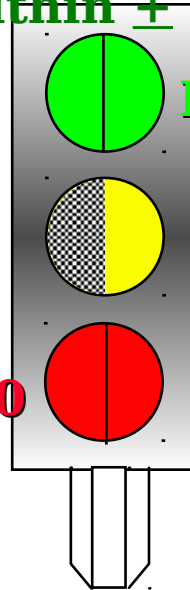
**NIBD is greater than or equal to \$0
for
Category A programs in the
aggregate;**

Variance is within $\pm 10\%$ of Budget

**NIBD \geq
\$0**

N/A

NIBD $<$ \$0



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Excludes Unit Activities**

FY07 Region MWR Standards

Category B*

NAF Standard:

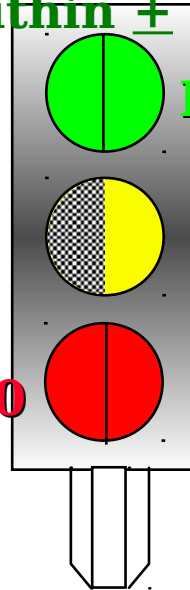
**NIBD is greater than or equal to \$0
for
Category B programs in the
aggregate;**

Variance is within $\pm 10\%$ of Budget

**NIBD \geq
\$0**

N/A

NIBD $<$ \$0



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Excludes Child Development Services (CDS)**

FY07 Region MWR Standards

Child Development Services (CDS)*

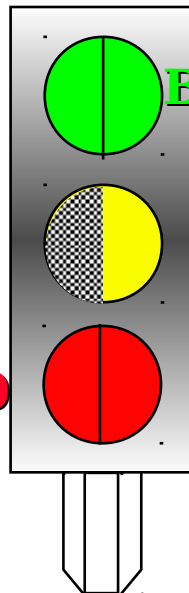
Standard:

NIBD is greater than or equal to \$0 for
CDS programs in the aggregate;
Variance is within $\pm 10\%$ of Budget

**NIBD \geq
\$0**

N/A

NIBD $<$ \$0



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

***Program Codes: PC, PD, PG, PL, QL, QM, & JG**

FY07 Region MWR Standards

EACH Category C Program*

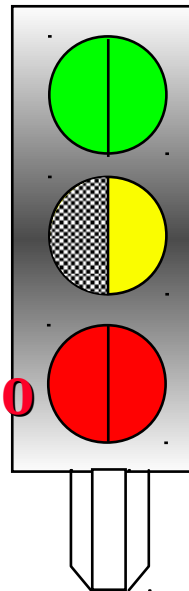
Standard:

NIBD is greater than or equal to \$0;
Variance is within $\pm 10\%$ of Budget

**NIBD \geq
\$0**

N/A

NIBD $<$ \$0



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Except Golf, Bowling, Clubs, Theme & FBE Programs**

FY07 Region MWR Standards

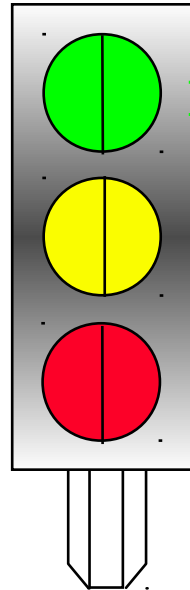
Clubs, Theme & FBE

Standard:
NIBD % greater than or equal to 8%;
Variance is within \pm 10% of Budget

NIBD \geq 8%

NIBD \geq 4% and $<$ 8%

NIBD $<$ 4%



Budget Variance \leq 10%

Budget Variance $>$ 10% and \leq 15%

Budget Variance $>$ 15%

FY07 Region MWR Standards

GOLF

Standard:

NIBD % greater than or equal to:

SE/SW 18%

NE/NW/DLA 15%

28%

PARO 30%

EURO 22%;

KORO

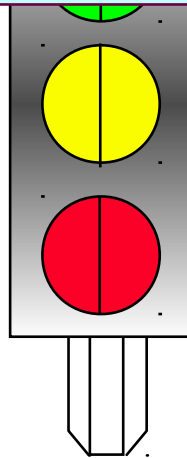
NIBD Variance is within + 10% of Budget 0%

NIBD $\geq \frac{1}{2}$ Standard
% and < Standard%

NIBD < $\frac{1}{2}$ Standard%

Budget Variance
> 10% and \leq 15%

Budget Variance >
15%



The standard for the Worldwide presentation will be based on the weighted Net Revenue (NR) by Region.

$$\left(\begin{aligned} &15\% * (NE+NW+DLA \text{ NR}) + \\ &18\% * (SE+SW \text{ NR}) + 22\% * \text{EURO} \\ &\text{NR} + \\ &28\% * \text{KORO NR} + 30\% * \text{PARO NR} \end{aligned} \right)$$

FY07 Region MWR Standards

Bowling > 12

Lanes

Standard:

NIBD % greater than or equal to:

CONUS 15%

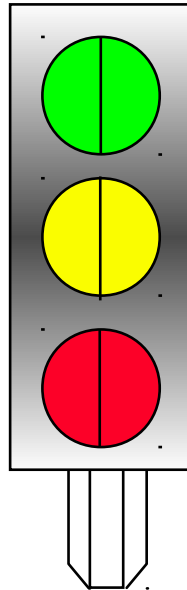
OCONUS 18%;

Variance is within $\pm 10\%$ of Budget

NIBD \geq Standard%

**NIBD $\geq \frac{1}{2}$ Standard
% and $<$ Standard%**

NIBD $< \frac{1}{2}$ Standard%



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

The standard for the Worldwide presentation will be based on the weighted Net Revenue (NR) by Region.

$(15\% * \text{CONUS NR} + 18\% * \text{OCONUS NR})$

Total Net Revenue (NR)

FY07 Region MWR Standards

Appropriated Fund Execution

APF Execution:

Direct APF support for MWR and Family programs* will be executed between:
65 and 100 percent at third quarter end,
and

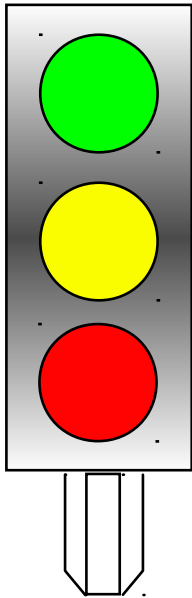
90 and 100 percent at the end of the fiscal
year

**≥ 65% EXECUTION AT END OF 3RD
QTR; 90% EXECUTION AT FY END**

**≥ 60% AND < 65% EXECUTION AT END OF
≥ 3RD QTR; 80% AND < 90% EXECUTION AT
FY END**

**< 60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

*MDEP QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ;
MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34;
MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28;
MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20



FY07 Region MWR Standards

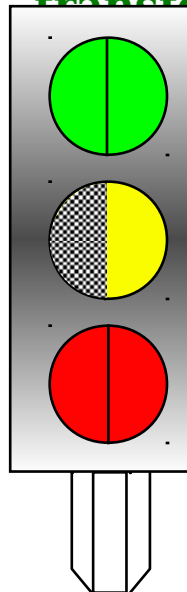
CPMC/Local Payments NAFMC Execution

Standard:

CPMC* and Local payments for NAFMC will not exceed NIBD at the Army-wide level. 70% of Budgeted combined payments are executed, payments executed do not exceed Region aggregate NIBD or as changed by "Plus/Minus" transfers.

Execution* \leq NIBD
and
Cash to Debt \geq 1:1
N/A**

**Execution* $>$
NIBD**, or Cash to
Debt $<$ 1:1**



**Executed* \geq
70%
of CPMC
Budget**
**Executed* \geq 50% and
70% of Budget**

**Executed* $<$ 50% or $>$ 100%
of
Budget , or Cash to Debt $<$
1:1**

* Includes payments for Capital
Leases

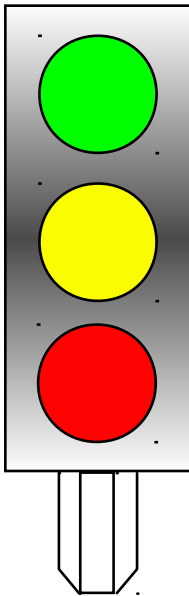
** As adjusted by transfer

FY07 Region MWR Standards

Solvency

Standard:



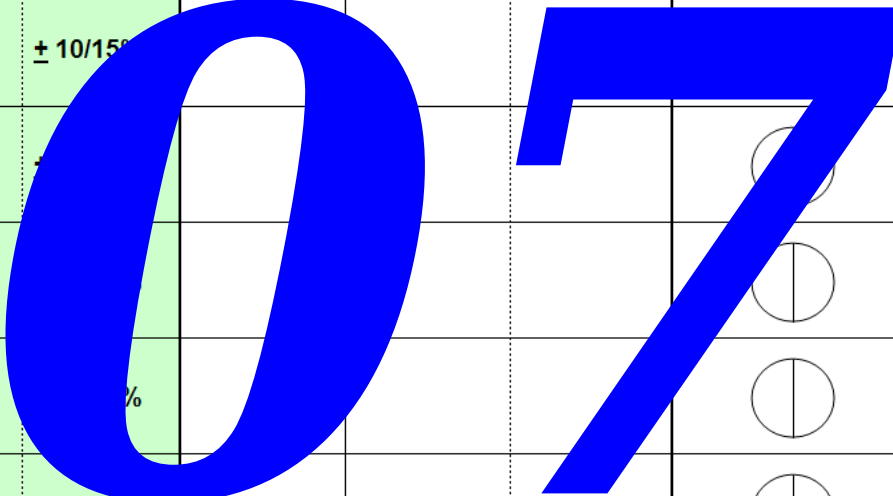


Cash to Debt ratio is greater than or equal to 1:1 and less than or equal to 2:1, and NIBD is positive



Cash to Debt \geq 1:1 and \leq 2:1 AND NIBD \geq \$0

**Cash to Debt \geq 1:1 and \leq 2:1 and NIBD $<$ \$0, or
Cash to Debt $>$ 2:1 and \leq 4:1**

Cash to Debt $<$ 1:1 or $>$ 4:1

Garrison MWR (1) Thru: FY 2007		Garrison MWR Standards Assessment (\$Millions)				Assessment ≥ 0 ● $\leq 10\%$ Key: N/A ● $> 10\% \leq 15\%$ < 0 ● $> 15\%$	
Rated MWR Function	Standard NIBD \$ Budget Var	Budgeted NIBD \$/%	Actual NIBD \$/% Budget Var		Assessment	Remarks	
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	\geq A* $\pm 10/15\%$						
CAT A NAF (Excludes Unit Activities)	\geq A* $\pm 10/15\%$						
CAT B NAF (Excludes CDS Assessed Below)	\geq A* $\pm 10/15\%$						
Child Development Services (CDS)	\geq A* $\pm 10/15\%$						
Clubs, Theme, and FBE	\geq A* $\pm 10/15\%$						
Golf	\geq A* $\pm 10/15\%$						
Bowling > 12 Lanes	\geq A* $\pm 10/15\%$						
APF Execution (Cumulative)	3 RD QTR $\geq 65/60\%$ FY $\geq 90/80\%$		Execution				
CPMC + NAFMC Local Execution	Actual vs Budget $\geq 70/50\%$		Execution			Budgeted \$	0.000 M
						Executed \$	0.000 M
Solvency (Cash/Debt)	$\geq 1:1$ & $\leq 2:1$		End of Period N/A			Component of Single Fund	

Garrison Note:

A* Garrison's budgeted NIBD approved in the annual operating budget.

FY07 Garrison MWR Standards

Garrison Field Roll-up

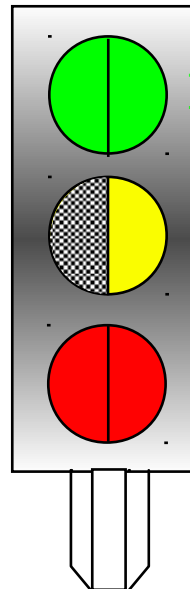
Standard:

NIBD \$ are greater than or equal to
Region approved Budget
Variance is within $\pm 10\%$ of Budget

NIBD \geq Budget

N/A

NIBD $<$ Budget



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

FY07 Garrison MWR Standards

Category A*

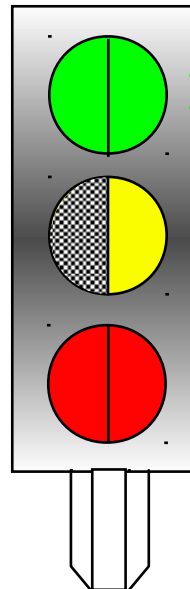
Standard:

**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

NIBD \geq Budget

N/A

NIBD $<$ Budget



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Excludes Unit Activities**

FY07 Garrison MWR Standards

Category B*

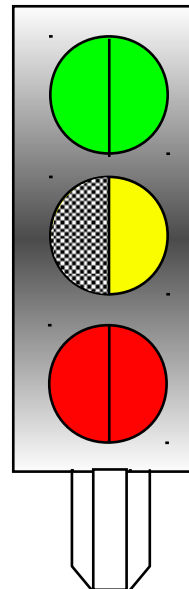
Standard:

**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

NIBD \geq Budget

N/A

NIBD $<$ Budget



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Excludes Child Development Services**

FY07 Garrison MWR Standards

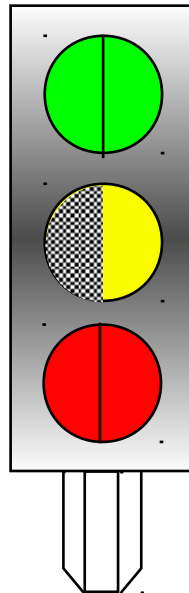
Child Development Services (CDS)*

Standard:
**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

NIBD \geq Budget

N/A

NIBD $<$ Budget



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

***Program Codes: PC, PD, PG, PL, QL, QM, & JG**

FY07 Garrison MWR Standards

Category C programs*

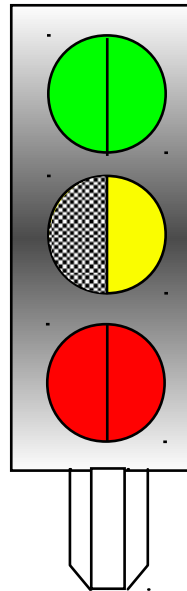
Standard:

**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

$\text{NIBD} \geq \text{Budget}$

N/A

$\text{NIBD} < \text{Budget}$



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

*** Except Golf, Bowling, Clubs, Theme & FBE Programs**

FY07 Garrison MWR Standards

CLUBS, THEME AND FBE

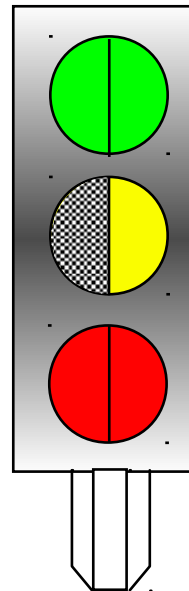
Standard:

**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

NIBD \geq Budget

N/A

NIBD $<$ Budget



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

FY07 Garrison MWR Standards

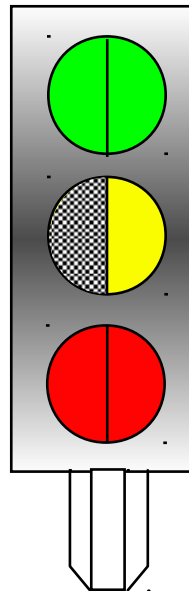
GOLF

Standard:
**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

$\text{NIBD} \geq \text{Budget}$

N/A

$\text{NIBD} < \text{Budget}$



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

FY07 Garrison MWR Standards

BOWLING - CATEGORY C*

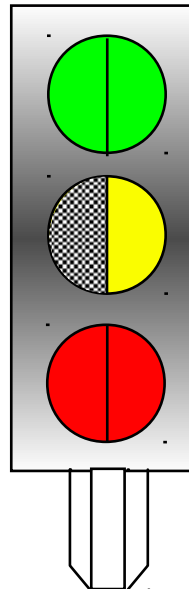
Standard:

**NIBD \$ are greater than or equal to
Region approved Budget
Variance is within +10% of Budget**

$\text{NIBD} \geq \text{Budget}$

N/A

$\text{NIBD} < \text{Budget}$



Budget Variance $\leq 10\%$

**Budget Variance
 $> 10\%$ and $\leq 15\%$**

Budget Variance $> 15\%$

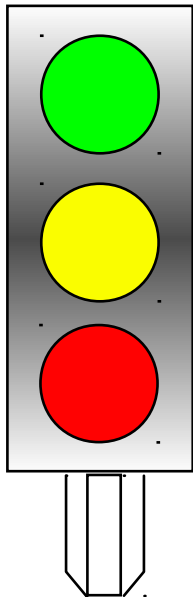
*** BOWLING > 12 LANES**

FY07 Garrison MWR Standards

APPROPRIATED FUND EXECUTION

APF EXECUTION:

DIRECT APF SUPPORT FOR MWR AND FAMILY PROGRAMS* WILL BE EXECUTED BETWEEN 65 AND 100 PERCENT AT THIRD QUARTER END, AND BETWEEN 90 AND 100 PERCENT AT THE END OF THE FISCAL YEAR



**≥ 65% EXECUTION AT END OF 3RD
QTR; 90% EXECUTION AT FY END**

**≥ 60% AND < 65% EXECUTION AT END OF
≥ 3RD QTR; 80% AND < 90% EXECUTION AT
FY END**

**< 60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

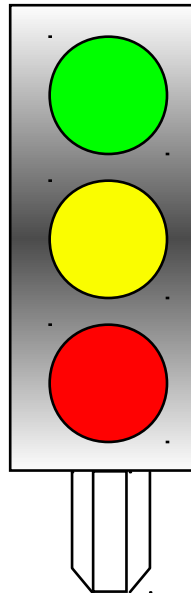
*MWR QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ;
MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34;
MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28;
MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20

FY07 Garrison MWR Standards

CPMC/Local Payments NAFMC Execution

Standard:

CPMC*and Local Payments for NAFMC greater than or equal to 70% of Region approved Budget



**Executed* \geq
70%
of CPMC
Budget**
**Executed* \geq 50% and
< 70% of Budget**









**Executed* < 50% or
> 100% of Budget**

*** Includes payments for Capital
Leases**

Region/Garrison
LODGING (F)
Thru: FY 2007

Region/Garrison Lodging Standards Assessment

Budget Variance
Assessment ● ≤ 10%
Key: ● > 10% ≤ 15
● > 15%

Rated Function	Standard Bud Variance	Budgeted	Actual	Budget Var	Assessment	Remarks
NIBD (\$Millions) Budget Variance	CPMC * Requirement ± 10/15%					* CPMC (value necessary in current year for long-range CPMC budget) IAW FY 06 Service Charge Guidance
CPMC Execution	Actual vs Budget ≥ 90/85%		Execution			Budgeted \$ 0.000 M Executed \$ 0.000 M
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1					Component of Single Fund
The items below are not rated at midyear and yearend						
Occupancy *	≥ 80/70% ± 10/15%					* Excludes DVQ Assessed Below
DVQ Occupancy	≥ 75/70% ± 10/15%					
Average Daily Rate (ADR)	± 10/15%					
NIBD Per Occupied Room	± 10/15%					
Revenue Per Occupied Room	± 10/15%					
Expenses Per Occupied Room	± 10/15%					

FY07 Region/Garrison Lodging Standards

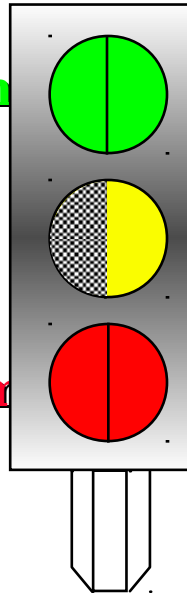
NET INCOME BEFORE DEPRECIATION

STANDARD:
**NIBD IS GREATER THAN OR EQUAL TO CPMC
REQUIREMENT***
BUDGET VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq CPMC Requirement

N/A

NIBD < CPMC Requirement



Budget Variance \leq 10%

**Budget Variance
> 10% and \leq 15%**

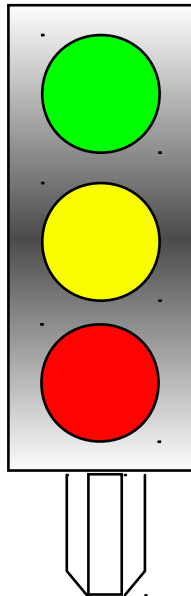
**Budget Variance >
15%**

***Value necessary in current year for long-range
CPMC budget
as adjusted for FY 07 service charge guidance**

FY07 Region/Garrison Lodging Standards

CPMC EXECUTION

STANDARD:
**CPMC EXECUTION EQUAL OR GREATER THAN
90% OF CPMC BUDGET**



EXECUTE \geq 90% CPMC BUDGET

**EXECUTE \geq 85% OF CPMC
BUDGET,**

BUT $<$ 90% CPMC BUDGET

EXECUTE $<$ 85% OF CPMC BUDGET

FY07 Region/Garrison Lodging Standards

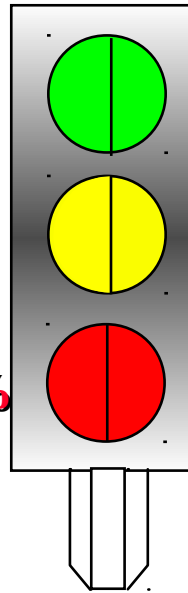
OCCUPANCY*

STANDARD:
**OCCUPANCY EQUAL OR GREATER THAN 80% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%**

**OCCUPANCY \geq
80%**

**OCCUPANCY \geq
70%, BUT $< 80\%$**

OCCUPANCY IS $< 70\%$



**BUDGET VARIANCE $\pm \leq$
10%**

**BUDGET VARIANCE OF \pm
 $>$**

**10% AND $\leq 15\%$
BUDGET VARIANCE $\pm >$
15%**

***Excluding DVQs**

FY07 Region/Garrison Lodging Standards

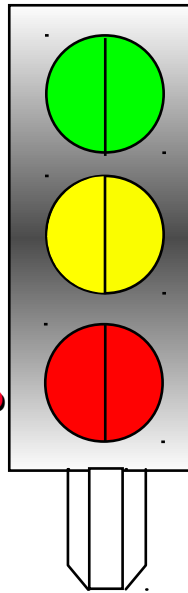
DVQ OCCUPANCY

STANDARD:
**OCCUPANCY EQUAL OR GREATER THAN 75% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%**

**OCCUPANCY \geq
75%**

**OCCUPANCY \geq
70%, BUT $< 75\%$**

OCCUPANCY IS $< 70\%$



**BUDGET VARIANCE $\pm \leq$
10%**

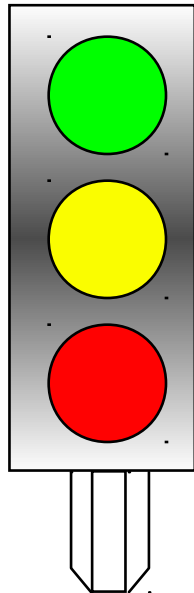
**BUDGET VARIANCE OF \pm
 $>$**

**10% AND $\leq 15\%$
BUDGET VARIANCE $\pm >$
15%**

FY07 Region/Garrison Lodging Standards

AVERAGE DAILY RATE (ADR)

STANDARD:
ADR IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $\pm \leq 10\%$

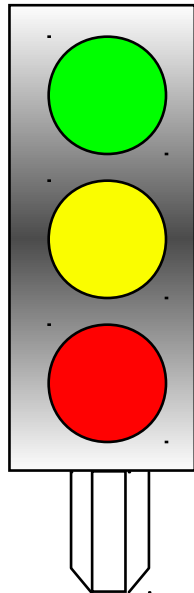
BUDGET VARIANCE OF $\pm > 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $\pm > 15\%$

FY07 Region/Garrison Lodging Standards

NIBD PER OCCUPIED ROOM

STANDARD:
NIBD IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $\pm \leq 10\%$

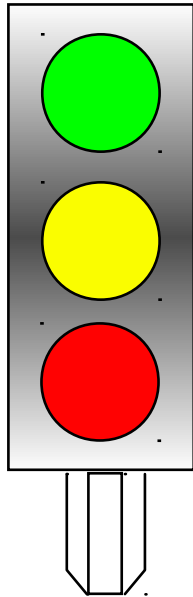
BUDGET VARIANCE OF $\pm > 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $\pm > 15\%$

FY07 Region/Garrison Lodging Standards

REVENUE PER OCCUPIED ROOM

STANDARD:
REVENUE IS WITHIN 10% OF THE BUDGET



**BUDGET VARIANCE +/- \leq
10%**

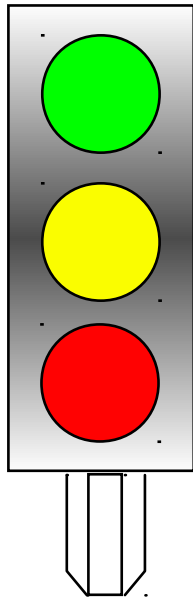
**BUDGET VARIANCE OF +/- $> 10\%$
AND $\leq 15\%$**

BUDGET VARIANCE +/- $> 15\%$

FY07 Region/Garrison Lodging Standards

EXPENSES PER OCCUPIED ROOM

STANDARD:
EXPENSES ARE WITHIN 10% OF THE BUDGET



**BUDGET VARIANCE +/- \leq
10%**

**BUDGET VARIANCE OF +/- $> 10\%$
AND $\leq 15\%$**

**BUDGET VARIANCE +/- $>$
15%**